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/ Taxable value of car parking fringe benefits - objections

## Taxable value of car parking fringe benefits objections

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We need specific documents and information to process an objection to our decision about taxable value of car parking fringe benefits.

Providing this information up front will reduce delays.

If you wish to lodge an objection to our decision about taxable value of car parking fringe benefits, you'll need to:

- complete and submit the [relevant objection form](#) (for taxpayers or tax professionals)
- provide the supporting information listed below.

### Supporting information required

If you have previously given us any of the information listed below, you don't need to resend it.

The information we need includes:

- the address of the employer's premises (that is, where the car is parked)
- which method of determining the number of car parking fringe benefits the employer has elected.
- which method of determining the taxable value of the car parking fringe benefit the employer has elected.

If the employer has elected to use the statutory formula method for determining the number of car parking fringe benefits, you should include the:

- number of employees covered by the election at the beginning of the parking period
- number of employees covered by the election at the end of the parking period
- number of eligible spaces at the beginning of the parking period
- number of eligible spaces at the end of the parking period.

If the employer has elected to use the commercial parking station method or the average cost method, you should include:

- the address of the commercial parking station being used for the calculation
- the name of the operator of the commercial parking station being used for the calculation
- the basis on which you consider the commercial parking station to be used for the calculation is a commercial parking station
- details of the rate used for the lowest fee charged for all-day parking at the commercial parking station for the calculation (e.g. early bird rate, or monthly rate)
- how that rate was discovered (e.g. from the operator's website, physically inspecting the commercial parking station, or phoning the operator)
- whether the rate is still available to members of the public.

Where the commercial parking station no longer exists, advise the method by which the fee used in the calculation can be verified (e.g. provide a contact person, website, or documentation).

If the employer has elected to use the average cost method, you should also include:

- the date on which a car parking benefit is first provided in the fringe benefits tax (FBT) year
- the date on which a car parking benefit is last provided in the FBT year
- evidence that the entrance to the car park being used for the calculation is within a kilometre of the employer's premises from where the car is parked
- a copy of a car parking consultant's report, if a car parking consultant was engaged to provide a report
- confirmation that you have not previously objected to the value of the car parking fringe benefit – this is because the Commissioner cannot make another decision on the same particular, once a decision is made under section 14ZV of the *Taxation Administration Act 1953*.

If the employer has elected to use the market value method, you should also attach a copy of a report by a suitably qualified valuer in a form approved by the Commissioner.

To assist in processing an FBT refund that may result from an objection, you should include:

- the adjustments required to these FBT return items and the expected refund
  - 23N – car parking
  - 14A – Type 1 aggregate amount and grossed up type 1 aggregate amount
  - 14B – Type 2 aggregate amount and grossed up type 2 aggregate amount
  - 15 – fringe benefit taxable amount
  - 16 – amount of tax payable
  - 22 – credit due to you
  -
- the amount shown at each label to be adjusted as per the original return, or if the original return had been amended for any reason, as per the latest amended return
- the original and amended taxable value calculations.

#### Next steps:

- [Objection form – for taxpayers \(/Forms/Objection-form---for-taxpayers/\)](/Forms/Objection-form---for-taxpayers/)
- [Objection form – for tax professionals \(/Forms/Objection-form---for-tax-professionals/\)](/Forms/Objection-form---for-tax-professionals/)

#### See also:

- [Overview of car parking fringe benefits \(/general/fringe-benefits-tax-\(fbt\)/types-of-fringe-benefits/car-parking-fringe-benefits/\)](/general/fringe-benefits-tax-(fbt)/types-of-fringe-benefits/car-parking-fringe-benefits/)
- [Employers guide to car parking fringe benefits \(/law/view/document?DocID=SAV/FBTGEMP/00017&PiT=99991231235958/\)](/law/view/document?DocID=SAV/FBTGEMP/00017&PiT=99991231235958/)
- [Taxation Ruling TR 96/26 Fringe benefits tax: car parking fringe benefits \(/law/view/document?DocID=TXR/TR9626/NAT/ATO/00001&PiT=99991231235958/\)](/law/view/document?DocID=TXR/TR9626/NAT/ATO/00001&PiT=99991231235958/)

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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